



David Halesworth
Principal
Global Special Situations
Bank of America Securities LLC

Tel: 212.933.3450 • Fax: 212.847.6009
david.p.halesworth@bofasecurities.com

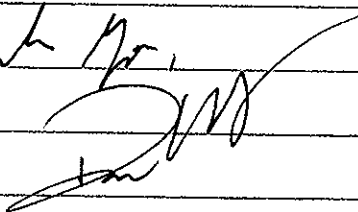
Bank of America Securities LLC, NY1-301-02-01
9 W 57 Street, New York, NY, 10019

3/15/07

Dear Sir or Madam,

Please locate the
attached transfer of claim.
If you have any question,
please call me.

Thank you,



Pg 2 of 3
UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

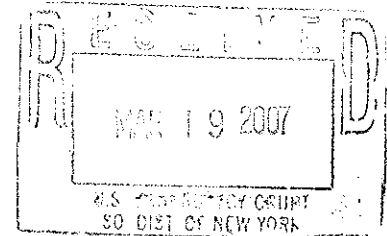
-----X
In re:

Delphi Automotive Systems, LLC

In Proceedings For A
Reorganization Under
Chapter 11
Case No.: 05-44640

-----X

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001 (e)(2)



To: (Transferor) **SMK Electronics Corporation**
1055 Tierra Del Rey
Chula Vista, CA 91910

The transfer of your claim as shown above, in the amount of **\$743,261.00** has been transferred (unless previously expunged by court order) to:

Bank of America, N.A.
40 W. 57th Street
New York, New York 10019
Attention: Clare Pierce

No action is required if you do not object to the transfer of your claim. However, IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN **20 DAYS** OF THE DATE OF THIS NOTICE, YOU MUST:

--FILE A **WRITTEN** OBJECTION TO THE TRANSFER with:

UNITED STATES BANKRUPTCY COURT

--SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.

Refer to INTERNAL CONTROL No. _____ in your objection.

If you file an objection, a hearing will be scheduled.

IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

CLERK OF THE COURT

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on _____, 2006.

INTERNAL CONTROL NO. _____

Claims Agent Noticed: (Name of Outside Agent) _____

Copy to Transferee: _____

Deputy Clerk

United States Bankruptcy Court in the Southern District of New York

EXHIBIT A
FORM OF EVIDENCE OF TRANSFER OF CLAIM

NOTICE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT


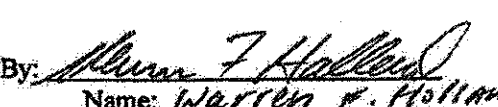
Assignor: SMK Electronics Corp.

Assignee: Bank of America, N.A.

For value received, the adequacy and sufficiency of which are hereby acknowledged, Assignor hereby unconditionally and irrevocably sells, transfers and assigns to Assignee all of its right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) in the amount of \$743,261.00 against, Delphi Automotive Systems, LLC ("Debtor") in the bankruptcy Case no. 05-44481, in the Southern District of New York Court (the "Bankruptcy Court"), and any and all proofs of claim filed by Assignor with the Bankruptcy Court in respect of the foregoing claim.

Assignor hereby waives any objection to the transfer of the claim to Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing claim and recognizing the Assignee as the sole owner and holder of the claim. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all further notices relating to the claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS EXECUTED THIS
13th day of March, 2007.

| | |
|--|---|
| ASSIGNOR: SMK ELECTRONICS CORP. | ASSIGNEE: BANK OF AMERICA, N.A. |
| By:  Name: Masaru Furukawa Title: Chief Financial Officer | By:  Name: Warren R. Holland Title: principal |